

Clause 11 in Report No. 12 of Committee of the Whole was adopted, without amendment, by the Council of The Regional Municipality of York at its meeting held on September 20, 2018.

11

Public Health Programs 2017 Year-End Settlement Reports

Committee of the Whole recommends adoption of the following recommendations contained in the report dated August 9, 2018 from the Commissioner of Community and Health Services:

1. As the Board of Health for York Region, Council receive and approve the Certificates of Settlement for Public Health Programs for the 2017 fiscal year.
2. The Regional Chair and Medical Officer of Health sign the Certificates of Settlement for submission to the Ministry of Health and Long-Term Care and Ministry of Children and Youth Services.

Report dated August 9, 2018 from the Commissioner of Community and Health Services and the Medical Officer of Health now follows:

1. Recommendations

It is recommended that:

1. As the Board of Health for York Region, Council receive and approve the Certificates of Settlement for Public Health Programs for the 2017 fiscal year.
2. The Regional Chair and Medical Officer of Health sign the Certificates of Settlement for submission to the Ministry of Health and Long-Term Care and Ministry of Children and Youth Services.

2. Purpose

This report was prepared for Council to carry out its legislative duties and responsibilities as a Board of Health under the *Health Protection and Promotion Act* (the Act). Boards of Health are responsible for providing or ensuring the provision of health programs and services in their respective geographic jurisdictions.

An accountability agreement between the Region and the Ontario government requires separate audited financial returns for various Public Health Programs be reviewed and approved by Council in its capacity as the Board of Health.

3. Background

The Ministry of Health and Long-Term Care and the Ministry of Children and Youth Services provide year-end settlement packages and instructions for completion annually to service providers. Upon completion, the settlement packages are forwarded to an external auditor for review and then forwarded to

the Board of Health for their approval. For the 2017 fiscal year, the settlement packages were received in April 2018. The audit engagement was scheduled and conducted during June 2018.

Financial audits have been completed by the Region's audit firm, KPMG-LLP, for the fiscal year ended December 31, 2017. Copies of the Certificates of Settlement and Annual Reconciliation Report are appended as Attachments 1 and 2. The affected programs are:

1. Program-Based Grants Funded Public Health Programs
2. Healthy Babies Healthy Children Program

Boards of Health are required to submit a Financial Controls Checklist to the Ministry of Health and Long-Term Care. The Financial Controls Checklist has been completed by the Region's Finance Department and appended as Attachment 3.

4. Analysis and Implications

Public Health programs were managed within Regional budget approval

The Board of Health is required to deliver mandatory and related Public Health programs and services in accordance with the *Ontario Public Health Standards* and the *Health Protection and Promotion Act*. These programs include Child and Family Health, Dental and Nutrition, Health Protection, Epidemiology and Research, Healthy Lifestyles, Health Connections, Infectious Diseases Control and Public Health Emergency Planning.

The Ministry of Health and Long-Term Care provides funding for these mandatory and related Public Health programs through an annual subsidy allocation. Although the subsidy is primarily comprised of 75 per cent cost share funding (where the Region must contribute 25 per cent), there are a number of small programs and one-time funding initiatives that receive 100 per cent provincial funding. Table 1 summarizes the financial results for the Public Health programs funded by Program-Based Grants in 2017.

Table 1
Public Health Program-Based Grants

	2017 Ministry Approved Grant	Subsidy Claimed	Difference between Approved and Subsidy Claimed
Mandatory Programs @ 75%	\$37,730,300	\$37,730,300	-
Related Programs @ 75%	470,700	470,700	-
Related Programs @ 100%	6,141,254	6,022,076	119,178
Total Public Health Programs	\$44,342,254	\$44,223,076	\$119,178

Eligible subsidy claimed is \$119,178 lower than the approved grant. This under expenditure is due to eligible one-time costs being lower than anticipated and the one-time Ministry funding cannot be used for any other purpose. Funding received in excess of subsidy claimed was returned, as required, to the Ministry of Health and Long-Term Care in March 2018.

The Healthy Babies Healthy Children Program has been managed within Regional budget approval for Public Health Programs

The Healthy Babies Healthy Children Program is a mandatory program intended to improve the well-being and long-term prospects of children.

In 2017, the Healthy Babies Healthy Children Program received \$4,401,635 in provincial funding, from the Ministry of Children and Youth Services and all funds were expended.

The program does not require municipal cost sharing, however, the actual cost of delivering this mandatory program exceeds the provincial funding that is allocated.

Actual expenditures in 2017 were \$5.4 million, exceeding the provincial subsidy allocation by \$1.0 million. Provincial funding for the Healthy Babies Healthy Children program has remained constant at \$4.4M since 2015 and only increased by \$150K since 2009. Actual costs over and above the approved provincial allocation have been supported through the approved Regional tax levy for Public Health Programs.

5. Financial Considerations

Table 2 summarizes the approved funding allocation for all Public Health Programs in 2017. Eligible provincial funding amounts are determined on a program by program basis subject to individual program eligibility and funding limits.

Table 2
Public Health Programs – Ministry Approved Funding

Funding Source	2017 Ministry Approved Grant	Subsidy Claimed	% to Approved Allocation
Ministry of Health and Long-Term Care	\$44,342,254	\$44,223,076	99.73%
Ministry of Children and Youth Services	4,401,635	4,401,635	100%
Total Public Health Programs	\$48,743,889	\$48,627,711	99.76%

The approved funding allocation for all Public Health Programs in 2017 was \$48.7 million. In 2017, \$48.6 million or 99.76 per cent of the approved provincial allocation was applied against the actual eligible Public Health Program expenditures.

Each year, Council approves the annual operating budget which includes an estimated provincial funding amount for all Public Health Programs. Table 3 summarizes the 2017 Regional budget approved for the Public Health Branch

Table 3
2017 Budget - Public Health Branch

Total Expenditures	Provincial Funding	Fee and Charges	Net Tax Levy
\$62,823,914	(\$47,388,762)	(\$538,674)	\$14,896,478

The 2017 approved budget for the Public Health branch included an estimated \$47.4 million in provincial funding. The actual provincial funding of \$48.6 million, exceeded the budget by \$1.2 million, reducing the tax levy contribution.

6. Local Municipal Impact

There are no local municipal impacts associated with this report.

7. Conclusion

The Ontario Government requires the attached financial returns be received by the Regional Council in its capacity as the Board of Health and signed by the Regional Chair and the Medical Officer of Health. The Board of Health is responsible for ensuring the provision of Public Health Programs.

Public Health Programs 2017 Year-End Settlement Reports

For more information on this report, please contact Karen Antonio-Hadcock, Director, Integrated Business Services Branch at 1-877-464-9675 ext.72088.

The Senior Management Group has reviewed this report.

Recommended by:

Recommended by:

Dr. Karim Kurji
Medical Officer of Health

Katherine Chislett
Commissioner of Community and
Health Services

Approved for Submission:

Bruce Macgregor
Chief Administrative Officer

August 9, 2018

Attachments (3)

8787079

Accessible formats or communication supports are available upon request



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INDEPENDENT AUDITORS' REPORT

To the Ministry of Health and Long-Term Care
and the Regional Municipality of York

We have audited the accompanying Certificate of Settlement, and the attachments thereto, of the Regional Municipality of York - Public Health Unit for the year ended December 31, 2017 ("Certificate of Settlement"). The Certificate of Settlement has been prepared by management in accordance with the 2017 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2017 Program-Based Grants Terms and Conditions ("Technical Instructions").

Management's Responsibility for the Certificate of Settlement

Management is responsible for the preparation of the Certificate of Settlement in accordance with the Technical Instructions and applicable funding agreements, and for such internal control as management determines is necessary to enable the preparation of the Certificate of Settlement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this Certificate of Settlement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Certificate of Settlement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Certificate of Settlement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Certificate of Settlement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the Certificate of Settlement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Certificate of Settlement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the Certificate of Settlement, and the attachments thereto, of the Regional Municipality of York - Public Health Unit for the year ended December 31, 2017 are prepared, in all material respects, in accordance with the 2017 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2017 Program-Based Grants Terms and Conditions.

Basis of Accounting

Without modifying our opinion, we draw attention to the note to the Certificate of Settlement, which describes the basis of accounting. The Certificate of Settlement is prepared to provide information to the Ministry of Health and Long-Term Care for funding purposes. As a result, the Certificate of Settlement may not be suitable for another purpose.

Restriction on Use

Our report is intended solely for the Ministry of Health and Long-Term Care and the Regional Municipality of York and should not be used by parties other than the Ministry of Health and Long-Term Care or the Regional Municipality of York.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

July 6, 2018
Vaughan, Canada

REGIONAL MUNICIPALITY OF YORK - PUBLIC HEALTH UNIT

Note Disclosure

Year ended December 31, 2017

Basis of accounting:

The Certificate of Settlement, and the attachments thereto, of the Regional Municipality of York - Public Health Unit for the year ended December 31, 2017 have been prepared in accordance with the 2017 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2017 Program-Based Grants Terms and Conditions.



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REPORT ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES STATEMENT OF REVENUE AND EXPENDITURES

To the Ministry of Health and Long-Term Care
and the Regional Municipality of York

As specifically agreed, we have performed the procedures described in Appendix A, in relation to the Regional Municipality of York's Public Health Unit (the "Program") for the year ended December 31, 2017. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the Chartered Professional Accountants of Canada. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures are documented in Appendix A. The procedures in Appendix A do not constitute an audit and, therefore, we express no opinion on the information in Appendix A for the year ended December 31, 2017. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for use in connection with the reporting requirements of the Ministry of Health and Long-Term Care and is not to be used, circulated, quoted or otherwise referred to for any other purpose without our express written consent.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

July 6, 2018
Vaughan, Canada

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REGIONAL MUNICIPALITY OF YORK - PUBLIC HEALTH UNIT

Results of Specified Auditing Procedures

Year ended December 31, 2017

APPENDIX A

SPECIFIED AUDITING PROCEDURES	RESULTS OF SPECIFIED AUDITING PROCEDURES
1. Verify that the audited financial statements and settlement forms agree with the books of the York Health Services Department ("Board of Health").	We verified that the audited financial statements and settlement forms agree with the general ledger of the Board of Health and found no exceptions.
2. Reconcile the differences between the expenses and revenues as reported on the settlement forms with those as shown in the audited financial statements for the year ended December 31, 2017.	We reconciled the expenses and revenues as reported on the settlement forms to the general ledger for the year ended December 31, 2017 and found no exceptions. The general ledger was agreed to the audited financial statements of the Regional Municipality of York (the "Region") for the year ended December 31, 2017.
3. Obtain knowledge of the applicable provincial legislation, insofar as it pertains to financial and accounting matters, and insofar as it relates to the Board of Health on whose financial statements are being reported.	We have familiarized ourselves with the applicable provincial legislation, insofar as it pertains to financial and accounting matters, and insofar as it relates to the Region on whose financial statements we have reported.
4. Review the 2017 "Settlement Form Guidelines" for the settlement year ended December 31, 2017 for the preparation of the annual settlement, as required by the Ministry of Health and Long-Term Care (the "Ministry").	We have read the "2017 Settlement Form Guidelines" for the settlement year ended December 31, 2017 for the preparation of the annual settlement, as required by the Ministry.
5. Review all minutes of the following bodies up to December 31, 2017: (a) Community and Health Committee (b) Finance and Administration Committee (c) Audit Committee (d) Other	We have reviewed all minutes of the following bodies up to December 31, 2017 in connection with our overall audit of the Region: (a) Community and Health Committee (b) Finance and Administration Committee (c) Audit Committee (d) Regional Council and have satisfied ourselves that proper recognition has been given to all items recorded therein which affect the financial position of the Board of Health.
6. Review the correspondence during the year between the Ministry and the health unit which has been provided to us by the health unit and is likely to have a direct bearing on its financial statements.	We have reviewed the correspondence during the year between the Ministry and the health unit which has been provided to us by the health unit and is likely to have a direct bearing on its financial statements.

<p>7. Verify that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue.</p>	<p>We are unable to provide positive assurance that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue as it was beyond the scope of our audit procedures.</p>
<p>8. Report in writing to the Audit Committee (or equivalent) or to the Board of Health, any weaknesses in internal controls which came to our attention during the course of the audit which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>	<p>We have not reported in writing to the Audit Committee any weaknesses in internal controls which came to our attention during the course of the overall audit of the Region which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>
<p>9. Review the health unit's fidelity insurance coverage and, where applicable, forward any comments to the Audit Committee (or equivalent) or to the Board of Health after taking into consideration the existing level of internal control. Also review other insurance coverage.</p>	<p>We are unable to provide positive assurance on the health unit's fidelity insurance coverage with respect to the existing level of internal control as it was beyond the scope of our audit procedures.</p>
<p>10. Ensure that the health unit has complied with the previous audit recommendations in all material respects.</p>	<p>We verified that the health unit has complied with the previous audit recommendations in all material respects as performed in connection with our overall audit of the Region.</p>
<p>11. Verify that specific program funds (CINOT Expansion, Infectious Diseases Control, Small Drinking Water Systems, and all other related programs listed on the settlement forms) were used solely for their intended purposes and expenses were incurred in compliance with related program-specific policies.</p>	<p>We have inquired of the health unit and ensured that there were no instances of inappropriate use of funds or a lack of compliance with related program-specific policies.</p>
<p>12. As circumstances dictate, ensure that the basis used by the Region of allocating costs to health unit is reasonable; the method used is appropriate and accurate.</p>	<p>We have inquired of the health unit and have determined that the basis used by the Region of allocating costs to health unit is reasonable; the method used is appropriate and accurate.</p>

**MINISTRY OF HEALTH AND LONG-TERM CARE
2017 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

Includes: a) 2017 Base Funding
b) 2017 One-Time Funding Approved to December 31, 2017

c) 2016 One-Time Funding Approved to March 31, 2017
d) 2017 One-Time Funding Approved to March 31, 2018

NAME OF PUBLIC HEALTH UNIT : Board of Health for York Region Public Health

ANNUAL RECONCILIATION (CERTIFICATE OF SETTLEMENT) REPORT - SUMMARY PAGE (SP)

PARTICULARS	Line #	Ref.	\$	
Section A - Base Funding				
Mandatory Programs	L 1	Cost (incl Capital) Manual entry (100%)	58,745,078	
Deduct: Offset Revenue	L 2	From Sch B L11	(756,032)	
Net Cost @ 100%	L 3	L1+L2	57,989,046	
Net Cost @ 75%	L 4	L3 * 75%	43,491,785	
Ministry Approved Grant	L 5	Manual entry	37,730,300	
Eligible Cost to be claimed from Ministry	L 6	Lesser of L4 & L5	37,730,300	
DEDUCT Funding received from Ministry	L 7	From Sch A L8	37,730,300	
DUE TO(FROM) PROVINCE	L 8	L7-L6	-	
Related Programs Funded @ 75% (SDWS & VBD)	L 9	Cost (incl. Capital) Manual entry (75%)	497,936	
Ministry Approved Grant	L 10	Manual entry	470,700	
Eligible Cost to be claimed from Ministry	L 11	Lesser of L9 & L10	470,700	
DEDUCT Funding received from Ministry	L 12	From Sch A L16	470,700	
DUE TO(FROM) PROVINCE	L 13	L12-L11	-	
Related Programs Funded @100% (exclude MOH/AMOH compensation)	L 14	Cost (incl. Capital) Manual entry (100%)	5,846,072	
(Deduct)/Add: Offset Revenue/Expenditure	L 15	From Sch B L22		
Net Cost	L 16	L14+L15	5,846,072	
Ministry Approved Grant	L 17	Manual entry	5,455,000	
Eligible Cost to be claimed from Ministry	L 18	Lesser of L16 & L17	5,455,000	
DEDUCT Funding received from Ministry	L 19	From Sch A L24	5,455,000	
DUE TO(FROM) PROVINCE	L 20	L19-L18	-	
MOH/AMOH Compensation initiative @100%	L 21	Cost (incl. Capital) Manual entry (100%)	145,889	
Ministry Approved Grant	L 22	Manual entry	166,454	
Eligible Cost to be claimed from Ministry	L 23	Lesser of L21 & L22	145,889	
DEDUCT Funding received from Ministry	L 24	From Sch A L32	166,454	
DUE TO(FROM) PROVINCE	L 25	L24-L23	20,565	
Section B - 2017 One-Time Funding Approved to December 31, 2017				
One-Time Projects Funded @100%	L 26	Operating Cost Manual entry (100%)	151,387	
Ministry Approved Grant	L 27	Manual entry	250,000	
Eligible Cost to be claimed from Ministry	L 28	Lesser of L26 & L27	151,387	
DEDUCT Funding received from Ministry	L 29	From Sch A L40	130,554	
DUE TO(FROM) PROVINCE	L 30	L29-L28	(20,833)	
Section C - 2016 One-Time Funding Approved to March 31, 2017				
One-Time Projects Funded @100% (Public Health)	L 31	Project cost (100%)	2016	172,230
	L 32		Jan - Mar 2017	300,908
	L 33		L31+L32	473,138
Ministry Approved Grant	L 34	Manual Entry		269,800
Eligible Cost to be claimed from Ministry	L 35	Lesser of L33 & L34		269,800
DEDUCT Funding received from Ministry	L 36	From Sch A L46		269,800
DUE TO(FROM) PROVINCE	L 37	L36-L35		-
One-Time Projects Funded @100% (Health Promotion)	L 38	Project cost (100%)	2016	
	L 39		Jan - Mar 2017	
	L 40		L38+L39	
Ministry Approved Grant	L 41	Manual Entry		
Eligible Cost to be claimed from Ministry	L 42	Lesser of L40 & L41		
DEDUCT Funding received from Ministry	L 43	From Sch A L52		-
DUE TO(FROM) PROVINCE	L 44	L43-L42		
One-Time Capital Projects Funded @75%	L 45	Project cost (75%)	2016	
	L 46		Jan - Mar 2017	
	L 47		L45+L46	
Ministry Approved Grant	L 48	Manual Entry		
Eligible Cost to be claimed from Ministry	L 49	Lesser of L47 & L48		
DEDUCT Funding received from Ministry	L 50	From Sch A L58		-
DUE TO(FROM) PROVINCE	L 51	L50-L49		
One-Time Capital Projects Funded @100%	L 52	Project cost (100%)	2016	
	L 53		Jan - Mar 2017	
	L 54		L52+L53	
Ministry Approved Grant	L 55	Manual Entry		
Eligible Cost to be claimed from Ministry	L 56	Lesser of L54 & L55		
DEDUCT Funding received from Ministry	L 57	From Sch A L64		-
DUE TO(FROM) PROVINCE	L 58	L57-L56		

**MINISTRY OF HEALTH AND LONG-TERM CARE
2017 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

Includes: a) 2017 Base Funding

b) 2017 One-Time Funding Approved to December 31, 2017

c) 2016 One-Time Funding Approved to March 31, 2017

d) 2017 One-Time Funding Approved to March 31, 2018

NAME OF PUBLIC HEALTH UNIT : Board of Health for York Region Public Health

ANNUAL RECONCILIATION (CERTIFICATE OF SETTLEMENT) REPORT - SUMMARY PAGE (SP)

PARTICULARS	Line #	Ref.	\$
Section D - 2017 One-Time Funding Approved to March 31, 2018			
Base Funding @100% (Supervised Injection Sites)	L 59	2017 Project cost @ 100%	
Ministry Approved Grant	L 60	Manual Entry	
Eligible Cost to be claimed from Ministry	L 61	Lesser of L59 & L60	
DEDUCT Funding received from Ministry	L 62	From Sch A L70	-
TO CARRY FORWARD TO MARCH 31, 2018	L 63	L62-L61	
One-Time Projects Funded @100%	L 64	2017 Project cost @ 100%	5,045
Ministry Approved Grant	L 65	Manual Entry	618,033
Eligible Cost to be claimed from Ministry	L 66	Lesser of L64 & L65	5,045
DEDUCT Funding received from Ministry	L 67	From Sch A L76	617,220
TO CARRY FORWARD TO MARCH 31, 2018	L 68	L67-L66	612,175
One-Time Capital Projects Funded @100%	L 69	2017 Project cost @ 100%	
Ministry Approved Grant	L 70	Manual Entry	
Eligible Cost to be claimed from Ministry	L 71	Lesser of L69 & L70	
DEDUCT Funding received from Ministry	L 72	From Sch A L82	-
TO CARRY FORWARD TO MARCH 31, 2018	L 73	L72-L71	

Summary 2017 Settlement (Sections A-C)

2017 Total Expenditure of all programs	L 74	Summary - All programs	50,606,207
2017 Total Ministry Approved Grant	L 75	Summary - All programs	44,342,254
2017 Total of Funding Received from the Ministry	L 76	Summary - All programs	44,222,808
2017 Recoveries for the Public Health Unit	L 77	Summary - All programs	20,565
2017 Reflows for the Public Health Unit	L 78	Summary - All programs	(20,833)
2017 Net Settlement for the Public Health Unit	L 79	Summary - All programs	(268)

Having the authority to bind the Board of Health for the Public Health Unit:

We certify that the Financials shown in the Annual Reconciliation Report and supporting schedules are complete and accurate and are in accordance with Transfer Payment Agreements and Reports filed with the appropriate Municipal Council.

July 17/18
Date

Karim Kurji
Medical Officer of Health / Chief Executive Officer

Date

Chair of the Board of Health/Authorized Officer

MINISTRY OF HEALTH AND LONG-TERM CARE
2017 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

NAME OF PUBLIC HEALTH UNIT : Board of Health for York Region Public Health

SCHEDULE A: Calculation of Funding Received From the Ministry

	Ref.	Line #	\$
Section A - Base Funding			
Mandatory Programs			
Cashflow received in 2017		L 1	37,730,300
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 2	
Adjustments related to 2017 included in Jan-Mar 2018 (Q4)		L 3	
Other (Specify)		L 4	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 5	
Adjustments related to 2017 deducted in Jan-Mar 2018 (Q4)		L 6	
Other (Specify)		L 7	
FUNDING applicable to 2017 Operations	To SP L7	L 8	37,730,300
Related Programs Funded @ 75% (SDWS & VBD)			
Cashflow received in 2017		L 9	466,500
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 10	
Adjustments related to 2017 included in Jan-Mar 2018 (Q4)		L 11	
Other (Specify) - Additional base funding for VBD received in Q1 2018		L 12	4,200
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 13	
Adjustments related to 2017 deducted in Jan-Mar 2018 (Q4)		L 14	
Other (Specify)		L 15	
FUNDING applicable to 2017 Operations	To SP L12	L 16	470,700
Related Programs Funded @100% (exclude MOH/AMOH compensation)			
Cashflow received in 2017		L 17	5,444,500
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 18	
Adjustments related to 2017 included in Jan-Mar 2018 (Q4)		L 19	
Other (Specify) - Additional base funding for Needle Exchange received in Q1 2018		L 20	10,500
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 21	
Adjustments related to 2017 deducted in Jan-Mar 2018 (Q4)		L 22	
Other (Specify)		L 23	
FUNDING applicable to 2017 Operations	To SP L19	L 24	5,455,000
MOH/AMOH Compensation Initiative @100%			
Cashflow received in 2017		L 25	166,454
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 26	
Adjustments related to 2017 included in Jan-Mar 2018 (Q4)		L 27	
Other (Specify)		L 28	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 29	
Adjustments related to 2017 deducted in Jan-Mar 2018 (Q4)		L 30	
Other (Specify)		L 31	
FUNDING applicable to 2017 Operations	To SP L24	L 32	166,454
Section B - 2017 One-Time Funding Approved to December 31, 2017			
One-Time Projects Funded @100%			
Cashflow received in 2017		L 33	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 34	
Adjustments related to 2017 included in Jan-Mar 2018 (Q4)		L 35	
Other (Specify) - Cashflow for raw milk (1-time) project received in Q1 2018		L 36	130,554
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 37	
Adjustments related to 2017 deducted in Jan-Mar 2018 (Q4)		L 38	
Other (Specify)		L 39	
FUNDING applicable to 2017 Operations	To SP L29	L 40	130,554
Section C - 2016 One-Time Funding Approved to March 31, 2017			
One-Time Projects Funded @100% (Public Health)			
Cashflow received in 2016		L 41	202,356
Add: Cashflow received in Jan-Mar 2017		L 42	67,444
Other (Specify)		L 43	
Deduct: Quarterly adjustments related to 2016 deducted in Jan-Mar 2017		L 44	
Other (Specify)		L 45	
FUNDING applicable to 2016 Operations and/or to Jan-Mar 2017	To SP L36	L 46	269,800
One-Time Projects Funded @100% (Health Promotion)			
Cashflow received in 2016		L 47	
Add: Cashflow received in Jan-Mar 2017		L 48	
Other (Specify)		L 49	
Deduct: Quarterly adjustments related to 2016 deducted in Jan-Mar 2017		L 50	
Other (Specify)		L 51	
FUNDING applicable to 2016 Operations and/or to Jan-Mar 2017	To SP L43	L 52	-
One-Time Capital Projects Funded @75%			
Cashflow received in 2016		L 53	
Add: Cashflow received in Jan-Mar 2017		L 54	
Other (Specify)		L 55	
Deduct: Quarterly adjustments related to 2016 deducted in Jan-Mar 2017		L 56	
Other (Specify)		L 57	
FUNDING applicable to 2016 Operations and/or to Jan-Mar 2017	To SP L50	L 58	-
One-Time Capital Projects Funded @100%			
Cashflow received in 2016		L 59	
Add: Cashflow received in Jan-Mar 2017		L 60	
Other (Specify)		L 61	
Deduct: Quarterly adjustments related to 2016 deducted in Jan-Mar 2017		L 62	
Other (Specify)		L 63	
FUNDING applicable to 2016 Operations and/or to Jan-Mar 2017	To SP L57	L 64	-

MINISTRY OF HEALTH AND LONG-TERM CARE
2017 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

NAME OF PUBLIC HEALTH UNIT : Board of Health for York Region Public Health

SCHEDULE A: Calculation of Funding Received From the Ministry

	Ref.	Line #	\$
Section D - 2017 One-Time Funding Approved to March 31, 2018			
Base Funding @100% (Supervised Injection Sites)			
Cashflow received in 2017		L 65	
Add: Cashflow received in Jan-Mar 2018		L 66	
Other (Specify)		L 67	
Deduct: Quarterly adjustments related to 2017 deducted in Jan-Mar 2018		L 68	
Other (Specify)		L 69	
FUNDING applicable to 2017 Operations and/or to Jan-Mar 2018	To SP L62	L 70	-
One-Time Projects Funded @100%			
Cashflow received in 2017		L 71	
Add: Cashflow received in Jan-Mar 2018		L 72	617,220
Other (Specify)		L 73	
Deduct: Quarterly adjustments related to 2017 deducted in Jan-Mar 2018		L 74	
Other (Specify)		L 75	
FUNDING applicable to 2017 Operations and/or to Jan-Mar 2018	To SP L67	L 76	617,220
One-Time Capital Projects Funded @100%			
Cashflow received in 2017		L 77	
Add: Cashflow received in Jan-Mar 2018		L 78	
Other (Specify)		L 79	
Deduct: Quarterly adjustments related to 2017 deducted in Jan-Mar 2018		L 80	
Other (Specify)		L 81	
FUNDING applicable to 2017 Operations and/or to Jan-Mar 2018	To SP L72	L 82	-
Total Funding received from the Ministry			44,840,028

MINISTRY OF HEALTH AND LONG-TERM CARE
2017 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

NAME OF PUBLIC HEALTH UNIT : Board of Health for York Region Public Health

SCHEDULE B: Schedule of Offset Revenues

Mandatory Programs	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 1			
Universal Influenza Immunization Program clinic reimbursement	L 2		680	
Meningococcal C Program clinic reimbursement	L 3		116,595	
Human Papilloma Virus Program reimbursement	L 4		189,542	
Other (Specify):	L 5			
Fees and Charges	L 6		284,352	
OHIP	L 7		80,313	
Contribution From Sick Leave	L 8		116	
Third Party Revenue	L 9		84,435	
	L 10			
TOTAL OFFSET REVENUES	L 11	To SP L 2	756,032	

Healthy Smiles Ontario Offset Revenues and Expenditures	Line #	Reference	Actual \$	Ministry Use Only
Revenues Generated from Other Government Dental Program:				
Children in Need of Treatment (CINOT)	L 12			
Ontario Works (OW)	L 13			
ODSP	L 14			
Other government dental programs (please specify):	L 15			
	L 16			
	L 17			
	L 18			
Interest Income	L 19			
Sub-total Offset Revenues	L 20	L12+L13+L14+L15+L16+L17+L18+L19	-	
Expenses Healthy Smiles Ontario Operational:				
Fee-for-Service delivery (Manual Entry)	L 21	Manual Entry: Expenses		
2016 Total Fee-for-Service delivery expenditures - Healthy Smiles Ontario	L 22	L21 - L20 To SP, L15	-	



KPMG LLP
Vaughan Metropolitan Centre
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Vaughan ON L4K 0J3
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INDEPENDENT AUDITORS' REPORT

To the Ministry of Children and Youth Services

We have audited the accompanying Comparative Statement of Revenue and Expenditures and the attachments thereto (the "Report"), of the Regional Municipality of York - Healthy Babies, Healthy Children Program for the year ended December 31, 2017. The Report has been prepared by management in accordance with the Ministry of Children and Youth Services' Technical Instructions ("Technical Instructions").

Management's Responsibility for the Report

Management is responsible for the preparation of the Report in accordance with the Technical Instructions, and for such internal control as management determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this Report based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Report, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the Report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Page 2

Opinion

In our opinion, the Comparative Statement of Revenue and Expenditures and the attachments thereto, of the Regional Municipality of York - Healthy Babies, Healthy Children Program for the year ended December 31, 2017 are prepared, in all material respects, in accordance with the Ministry of Children and Youth Services' Technical Instructions.

Basis of Accounting

Without modifying our opinion, we draw attention to the note to the Report, which describes the basis of accounting. The Report is prepared to provide information to the Ministry of Children and Youth Services and the Regional Municipality of York to meet the requirements of the Ministry of Children and Youth Services' Technical Instructions. As a result, the Report may not be suitable for another purpose.

Restriction on Use

Our report is intended solely for the Ministry of Children and Youth Services and the Regional Municipality of York and should not be used by parties other than the Ministry of Children and Youth Services or the Regional Municipality of York.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

June 29, 2018
Vaughan, Canada

REGIONAL MUNICIPALITY OF YORK - HEALTHY BABIES, HEALTHY CHILDREN PROGRAM

Note Disclosure

Year ended December 31, 2017

Basis of accounting:

The Comparative Statement of Revenue and Expenditures and the attachments thereto, of the Regional Municipality of York - Healthy Babies, Healthy Children Program for the year ended December 31, 2017 have been prepared in accordance with the Ministry of Children and Youth Services' Technical Instructions.



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REPORT ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES STATEMENT OF REVENUE AND EXPENDITURES

To the Ministry of Children and Youth Services
and the Regional Municipality of York

As specifically agreed, we have performed the procedures described in Appendix A, in relation to the Regional Municipality of York's Healthy Babies Healthy Children Program (the "Program") for the year ended December 31, 2017. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the Chartered Professional Accountants of Canada. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures are documented in Appendix A. The procedures in Appendix A do not constitute an audit and, therefore, we express no opinion on the information in Appendix A for the year ended December 31, 2017. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for use in connection with the reporting requirements of the Ministry of Children and Youth Services and is not to be used, circulated, quoted or otherwise referred to for any other purpose without our express written consent.

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, slanted style. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants, Licensed Public Accountants

June 29, 2018
Vaughan, Canada

REGIONAL MUNICIPALITY OF YORK - HEALTHY BABIES HEALTHY CHILDREN PROGRAM

Results of Specified Auditing Procedures

Year ended December 31, 2017

APPENDIX A

SPECIFIED AUDITING PROCEDURES	RESULTS OF SPECIFIED AUDITING PROCEDURES
1. Verify that the audited financial statements and settlement forms agree with the books of the Public Health Agency (the "Agency").	We verified that the audited financial statements and settlement forms agree with the general ledger of the Agency and found no exceptions.
2. Reconcile the differences between the expenses and revenues as reported on the settlement forms with those as shown in the audited financial statements for the year ended December 31, 2017.	We reconciled the expenses and revenues as reported on the settlement forms to the general ledger for the year ended December 31, 2017 and found no exceptions. The general ledger was agreed to the audited financial statements of the Regional Municipality of York (the "Region") for the year ended December 31, 2017.
3. Obtain knowledge of the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Agency on whose financial statements are being reported.	We have familiarized ourselves with the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Region on whose financial statements we have reported.
4. Review the "Explanatory Notes" for the settlement year ended December 31, 2017 for the preparation of the annual settlement, as required by the Ministry of Children and Youth Services (the "Ministry").	We have read the "Explanatory Notes" for the settlement year ended December 31, 2017 for the preparation of the annual settlement, as required by the Ministry.
5. Review all minutes of the following bodies up to December 31, 2017: (a) Board of Health (b) Audit Committee (c) Finance Committee (d) Other	We have reviewed all minutes of the following bodies up to December 31, 2017 in connection with our overall audit of the Region: (a) Board of Health (b) Audit Committee (c) Finance Committee (d) Regional Council
6. Review the correspondence during the year between the Ministry and the Agency which has been provided to us by the Agency and is likely to have a direct bearing on its financial statements.	We have reviewed the correspondence during the year between the Ministry and the Agency which has been provided to us by the Agency and is likely to have a direct bearing on its financial statements.
7. Verify that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue.	We are unable to provide positive assurance that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue as it was beyond the scope of our audit procedures.

<p>8. Report in writing to the Audit Committee (or equivalent) or to the Board of Health, any weaknesses in internal controls which came to our attention during the course of the audit which, in our opinion, might expose the Agency to a material loss of funds or other assets.</p>	<p>We have not identified any weaknesses in internal controls which came to our attention during the course of the overall audit of the Region which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>
<p>9. Review the health unit's fidelity insurance coverage and, where applicable, forward any comments to the Audit Committee (or equivalent) or to the Board of Health after taking into consideration the existing level of internal control. Also review other insurance coverage.</p>	<p>We are unable to provide positive assurance on the health unit's fidelity insurance coverage with respect to the existing level of internal control as it was beyond the scope of our audit procedures.</p>
<p>10. Ensure that the Agency has complied with the previous audit recommendations in all material respects.</p>	<p>We enquired of management that the health unit has complied with the previous audit recommendations in all material respects as performed in connection with our overall audit of the Region and have been informed that they have done so.</p>

HEALTHY BABIES HEALTHY CHILDREN
 EARLY CHILD DEVELOPMENT BRANCH
 STRATEGIC POLICY AND PLANNING DIVISION
 MINISTRY OF CHILDREN AND YOUTH SERVICES
 2017 YEAR-END SETTLEMENT
 FOR THE YEAR ENDING December 31, 2017

BOARD OF HEALTH:

York Region Community and Health Services Department

	Complement (FTE)		Approved Budget \$	Actual Expenses \$	Ministry Use
	Budget	Actual			
1a. Salaries & Wages - Unionized					
Management					
Public Health Nurses	27.0	26.6	1,888,158	2,327,241	
Lay Home Visitors	12.3	11.5	528,865	616,776	
Social Workers	2.0	2.0	135,616	171,260	
Administration: Program Support	2.5	3.1	107,493	165,885	
Administration: ISCIS Data Entry Support	4.0	4.0	180,932	228,048	
Administration: ISCIS Release Support					
Other Professional (specify)					
Other Non-Professional (specify)					
Total Salaries & Wages - Unionized	47.8	47.2	2,841,064	3,609,210	-
Employee Benefits - Unionized			819,396	867,058	
1b. Salaries & Wages - Non unionized					
Management	3.5	3.8	374,446	504,828	
Public Health Nurses					
Lay Home Visitors					
Social Workers					
Administration: Program Support					
Administration: ISCIS Data Entry Support					
Administration: ISCIS Release Support					
Other Professional (specify)					
Other Non-Professional (specify)					
Total Salaries & Wages - Non unionized	3.5	3.8	374,446	504,828	-
Employee Benefits - Non unionized			91,668	118,285	
2. Contract Services					
Other Professional (specify)					
Other Non-Professional (specify)					
Lay Home Visitors					
Administration: ISCIS Release Support					
Total Contract Services	-	-	-	-	-
3. Operating Costs					
Office Supplies			4,956	5,485	
Office Equipment			5,195	4,752	
Professional Development & Training			21,381	19,959	
Travel			67,541	115,211	
Public Awareness/Promotion			23,180	21,364	
Program Resources			77,636	118,229	
Computer costs for ISCIS			71,974	151,654	
Audit			3,197	4,000	
Other (specify)					
Other (specify)					
Total Operating Costs			275,061.38	440,653.61	-

HEALTHY BABIES HEALTHY CHILDREN
 EARLY CHILD DEVELOPMENT BRANCH
 STRATEGIC POLICY AND PLANNING DIVISION
 MINISTRY OF CHILDREN AND YOUTH SERVICES
 2017 YEAR-END SETTLEMENT

BOARD OF HEALTH: York Region Community and Health Services Department
 COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
 FOR THE YEAR ENDING December 31, 2017

Report only revenue and expenditures specific to funding provided by the Ministry of Children and Youth Services for Healthy Babies Healthy Children.

REVENUE	Authorized Budget \$	Actual Revenue/Expenses \$	Variance UNDERSPENT (OVERSPENT)	Ministry Use
MCYS Funding (included one-time grants)	4,401,635	4,401,635	-	
Interest Income (Non-Retainable)			-	
Other Income - Retainable (specify, from Page 3)		-	-	
Other Income - Non-Retainable (specify)			-	
TOTAL REVENUE	4,401,635.00	4,401,635.00	-	
EXPENSES				
Total Salaries & Wages (from Page 2)	3,215,510	4,014,037	(798,527)	
Employee Benefits (from Page 2)	911,064	985,343	(74,280)	
Total Salaries/Benefits	4,126,574	4,999,380	(872,807)	
Contract Services (from Page 2)	-	-	-	
Total Operating Costs (from Page 2)	275,061	440,654	(165,592)	
Total One-Time Expenses (from Page 4)	-	-	-	
TOTAL EXPENDITURES	4,401,635	5,440,034	(1,038,399)	
Surplus/(Deficit)	-	-		

RECONCILIATION OF CASH FLOW

	Actual \$	Ministry Use
Total cash received from MCYS (January 1, 2017 to December 31, 2017).	4,401,635	
Add:		
Cash deducted from cash flow in Settlement of amount owed to		
Cash deducted from cash flow resulting from MCYS Audit for prior year(s) 20__/___.		
Deduct:		
Additional cash received from MCYS in settlement of amount owed to program for prior year(s) 20__/___, 20__/___.		
Additional cash received from MCYS resulting from MCYS Audit for prior year(s) 20__/___.		
Total Funding Applicable to 2017 Operations	4,401,635	-

Please Note: Any "Actual \$" entered must be positive, even if they represents funds recovered by the ministry.

HEALTHY BABIES HEALTHY CHILDREN
 EARLY CHILD DEVELOPMENT BRANCH
 STRATEGIC POLICY AND PLANNING DIVISION
 MINISTRY OF CHILDREN AND YOUTH SERVICES
 2017 YEAR-END SETTLEMENT
 ONE-TIME GRANT EXPENSES - DETAIL
 FOR THE YEAR ENDING December 31, 2017

BOARD OF HEALTH: York Region Community and Health Services Department

One-Time Grant Expenses	Approved Budget \$	Actual Expenses \$	Ministry Use
1a. Salaries & Wages, and Benefits Unionized			
(specify)			
(specify)			
1b. Salaries & Wages, and Benefits Non unionized			
(specify)			
(specify)			
2. Contract Services			
(specify)			
(specify)			
3. Operating Costs			
(specify)			
(specify)			
(specify)			
Total One-Time Grant Expenses	-	-	-

VARIANCE EXPLANATIONS
 FOR THE YEAR ENDING December 31, 2017

Variance Explanations		
Salaries & Wages:	(798,527.23)	
Salary variance is due to rate increases approved in the Regional Budget and ONA Contract.		
Employee Benefits:	(74,279.52)	
(Reflects the Salaries & Wages as well as changes in OMERS.)		
Benefit variance is due to impact of higher wages on income based benefit costs approved in the Regional Budget and ONA Contract.		
Operating Costs:	(165,592.23)	
Expenses are in line with the Regional Budget approval for HBHC Program.		
One-Time Expenses:	-	

Financial Controls Checklist

Board of Health:	Board of Health for York Region Public Health	Period ended:	Dec. 31/17
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Objective:

- The objective of the Financial Controls Checklist is to provide the Board of Health and the Public Health Unit with a tool for evaluating financial controls while also promoting effective and efficient business practices.

Responsibilities:

- This checklist is for the management of the public health unit to document that controls have been implemented. The controls listed in the checklist are not meant to be exhaustive. Management of the public health unit should outline other key controls in place for achieving the control objectives. One must note that no effective financial control is achieved by signing the checklist. The control is achieved through carrying out the key controls themselves.
- The following table outlines the responsibilities for completing and using this Financial Controls Checklist.

Description of Responsibilities	Board of Health	Management of the Public Health Unit
• Completion of Financial Controls Checklist		✓
• Review and assessment of the completed Financial Controls Checklist	✓	✓
• Ongoing design of financial controls		✓
• Ongoing preparation of policies related to financial controls		✓
• Ongoing testing of financial controls		✓
• Ongoing monitoring of financial controls testing results	✓	✓
• Approval of key financial controls and related policies	✓	✓
• Implementation of financial controls		✓

Financial controls support the integrity of the Board of Health's financial statements, support the safeguarding of assets, and assist with the prevention and/or detection of significant errors including fraud. Effective financial controls provide reasonable assurance that financial transactions will include the following attributes:

- **Completeness** – all financial records are captured and included in the board of health's financial reports;
- **Accuracy** – the correct amounts are posted in the correct accounts;
- **Authorization** – the correct levels of authority (i.e. delegation of authority) are in place to approve payments and corrections including data entry and computer access;
- **Validity** – invoices received and paid are for work performed or products received and the transactions properly recorded;
- **Existence** – assets and liabilities and adequate documentation exists to support the item;
- **Error Handling** – errors are identified and corrected by appropriate individuals;
- **Segregation of Duties** – certain functions are kept separate to support the integrity of transactions and the financial statements; and,
- **Presentation and Disclosure** – timely preparation of financial reports in line with the approved accounting method (e.g., Generally Accepted Accounting Principles (GAAP)).

Control Objective	Controls / Description	Control Deficiency (If Any) And Potential Impact
<p>1. Controls are in place to ensure that financial information is accurately and completely collected, recorded and reported.</p>	<p>Please select (☒) any following controls that are relevant to your board of health:</p> <ul style="list-style-type: none"> ☒ Documented policies and procedures to provide a sense of the organization's direction and address its objectives. ☒ Define approval limits to authorize appropriate individuals to perform appropriate activities. ☒ Segregation of duties (e.g., ensure the same person is not responsible for ordering, recording and paying for purchases). ☒ An authorized chart of accounts. ☒ All accounts reconciled on a regular and timely basis. ☒ Access to accounts is appropriately restricted. ☒ Regular comparison of budgeted versus actual dollar spending and variance analysis. ☒ Exception reports and the timeliness to clear transactions. ☒ Electronic system controls, such as access authorization, valid date range test, dollar value limits and batch totals, are in place to ensure data integrity. ☒ Use of a capital asset ledger. ☒ Delegate appropriate staff with authority to approve journal entries and credits. ☒ Trial balances including all asset accounts that are prepared and reviewed by supervisors on a monthly basis. <input type="checkbox"/> Other – (Please specify) 	<p><i>List control deficiencies and their potential impact.</i></p> <p><i>What is the action plan to correct the identified control deficiencies? Who is responsible to action the items? When will they be actioned?</i></p>

Control Objective	Controls / Description	Control Deficiency (If Any) And Potential Impact
<p>2. Controls are in place to ensure that revenue receipts are collected and recorded on a timely basis.</p>	<p>Please select (☒) any following controls that are relevant to your board of health:</p> <ul style="list-style-type: none"> ☒ Independent review of an aging accounts receivable report to ensure timely clearance of accounts receivable balances. ☒ Separate accounts receivable function from the cash receipts function. ☒ Accounts receivable sub-ledger is reconciled to the general ledger control account on a regular and timely basis. ☒ Original source documents are maintained and secured to support all receipts and expenditures. <input type="checkbox"/> Other – (Please specify) 	<p><i>List control deficiencies and their potential impact.</i></p> <p><i>What is the action plan to correct the identified control deficiencies? Who is responsible to action the items? When will they be actioned?</i></p>

Control Objective	Controls / Description	Control Deficiency (If Any) And Potential Impact
<p>3. Controls are in place to ensure that goods and services procurement, payroll and employee expenses are processed correctly and in accordance with applicable policies and directives.</p>	<p>Please select (☒) any following controls that are relevant to your board of health:</p> <ul style="list-style-type: none"> ☒ Policies are implemented to govern procurement of goods and services and expense reimbursement for employees and board members. ☒ Use appropriate procurement method to acquire goods and services in accordance with applicable policies and directives. ☒ Segregation of duties is used to apply the three way matching process (i.e. matching 1) purchase orders, with 2) packing slips, and with 3) invoices). ☒ Separate roles for setting up a vendor, approving payment and receiving goods. ☒ Separate roles for approving purchases and approving payment for purchases. ☒ Processes in place to take advantage of offered discounts. ☒ Monitoring of breaking down large dollar purchases into smaller invoices in an attempt to bypass approval limits. ☒ Accounts payable sub-ledger is reconciled to the general ledger control account on a regular and timely basis. ☒ Employee and Board member expenses are approved by appropriate individuals for reimbursement and are supported by itemized receipts. ☒ Original source documents are maintained and secured to support all receipts and expenditures. ☒ Regular monitoring to ensure compliance with applicable directives. ☒ Establish controls to prevent and detect duplicate payments. ☒ Policies are in place to govern the issue and use of credit cards, such as corporate, purchasing or travel cards, to employees and board members. . . ☒ All credit card expenses are supported by original receipts, reviewed and approved by appropriate individuals in a timely manner.. ☒ Separate payroll preparation, disbursement and distribution functions. <input type="checkbox"/> Other – (Please specify) 	<p><i>List control deficiencies and their potential impact.</i></p> <p><i>What is the action plan to correct the identified control deficiencies? Who is responsible to action the items? When will they be actioned?</i></p>

Control Objective	Controls / Description	Control Deficiency (If Any) And Potential Impact
<p>4. Controls are place in the fund disbursement process to prevent and detect errors, omissions or fraud.</p>	<p>Please select (☒) any following controls that are relevant to your board of health:</p> <ul style="list-style-type: none"> ☒ Policy in place to define dollar limit for paying cash versus cheque. ☒ Cheques are sequentially numbered and access is restricted to those with authorization to issue payments. ☒ All cancelled or void cheques are accounted for along with explanation for cancellation. ☒ Process is in place for accruing liabilities. ☒ Stale-dated cheques are followed up on and cleared on a timely basis. ☒ Bank statements and cancelled cheques are reviewed on a regular and timely basis by a person other than the person processing the cheques / payments. ☒ Bank reconciliations occur monthly for all accounts and are independently reviewed by someone other than the person authorized to sign cheques. <input type="checkbox"/> Other – (Please specify) 	<p>List control deficiencies and their potential impact.</p> <p>What is the action plan to correct the identified control deficiencies? Who is responsible to action the items? When will they be actioned?</p>

Prepared by : Jason Li
 Manager, Financial Reporting and Corporate Accounting

Date: January 8, 2018

Approved by : Kevin Kaurji
 Medical Officer of Health/
 Chief Executive Officer

Date: July 17/18

Received by the Board of Health at the board meeting held on:

Date: _____